

IC 20-39

**ARTICLE 39. ACCOUNTING AND FINANCIAL
REPORTING PROCEDURES**

IC 20-39-1

Chapter 1. Unified Accounting System

IC 20-39-1-1

Required implementation

Sec. 1. All public school governing bodies, except a charter school organizer, shall adopt and fully and accurately implement a single, unified accounting system as prescribed by the state board and the state board of accounts.

As added by P.L.2-2006, SEC.162. Amended by P.L.280-2013, SEC.54.

IC 20-39-1-2

Repealed

(Repealed by P.L.280-2013, SEC.55.)

IC 20-39-1-3

Application to freeway schools

Sec. 3. IC 20-26-15-6 applies to the budget and accounting system of a freeway school.

As added by P.L.2-2006, SEC.162.

IC 20-39-1-4

Charter school organizers

Sec. 4. Charter school organizers shall adopt and accurately implement a single, unified accounting system for charter school organizers as prescribed by the state board and the state board of accounts. The system, including a chart of accounts and all prescribed forms, must enable charter school organizers to adopt the accrual basis method of accounting.

As added by P.L.280-2013, SEC.56.